

**AAPC Exposure Draft - Technical Release: *Rescission of Technical Release 8*****Question for Respondents due October 5, 2018**

**Please select the type(s) of organization responding to this exposure draft. If you are not responding on behalf of an organization, please select "individual."**

Accounting Firm	<input type="checkbox"/>	
Federal Entity (user)	<input type="checkbox"/>	
Federal Entity (preparer)	<input checked="" type="checkbox"/>	
Federal Entity (auditor)	<input type="checkbox"/>	
Federal Entity (other)	<input type="checkbox"/>	If other, please specify: <input type="text"/>
Association/Industry Organization	<input type="checkbox"/>	
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Other	<input type="checkbox"/>	If other, please specify: <input type="text"/>
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**Please provide your name.**

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**Please identify your organization, if applicable.**

Organization:

*Your responses should be sent to [fasab@fasab.gov](mailto:fasab@fasab.gov). If you are unable to respond by email, please fax your responses to 202-512-7366.*

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- Q1. In light of the recently issued Statement of Federal Financial Accounting Standards (SFFAS) 55, *Amending Inter-entity Cost Provisions*, this TR rescinds TR 8, *Clarification of Standards Relating to Inter-Entity Costs*, because it is no longer consistent with SFFAS 4, *Managerial Cost Accounting Standards and Concepts*, as amended.

**Do you agree or disagree with the rescission of TR 8? Please provide the rationale for your answer.**

The Department of Commerce agrees with the rescission of TR 8. The justification provided in the proposed Technical Guidance is logical and supported by the project history in Appendix A of the TR.